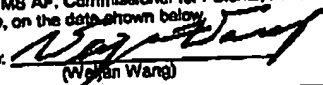


SEP 15 2006

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-8300 at MS AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: September 15, 2006 Signature: 
(Wulan Wang)

Docket No.: IKW-004
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Masaki Kondo *et al.*

Application No.: 10/734056

Confirmation No.: 8683

Filed: December 10, 2003

Art Unit: 3724

For: CUTTING TOOL

Examiner: S. Choi

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated June 16, 2006, finally rejecting claims 1-2 and 9, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.